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2 Managerial Accounting, 15th Edition discount rate) is zero. The internal rate of return would be less than 14% if the net present value (evaluated using a 14% discount rate) is negative. 13-13 The project profitability index is computed by dividing the net present value of the cash flows from an investment project by the required investment.

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13-6 Questions Chapter 13 (Continued) 15. When treasury stock is resold at a price above original cost, Cash is debited for the amount of the proceeds (\$18,000), Treasury Stock is credited at cost (\$12,000), and the excess (\$6,000) is

### **CHAPTER 13**

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13-5 Questions Chapter 13 (Continued) 7. A discount on notes payable represents the difference between the present value and the face value of the note, the face value being greater in amount than the discounted amount.

## **CHAPTER 13**

Table of Contents . Financial and Managerial Accounting - Financial, Volume I Chapter 1-13 1/e . Horngren/Harrison/Braun. Table of Contents . 1) Accounting and the Business Environment · Describe the modern business environment and the role of information in that environment.

### **Financial & Managerial Accounting-Financial, Chapter 1-13**

Chapter 13 Relevant Costs for Decision Making Solutions to Questions 13-1 A relevant cost is a cost that differs in total between the alternatives in a decision. ... 214 Managerial Accounting, 13th Edition. Exercise 13-2 (continued) 2.The segmented report can be improved by eliminating the allocation of

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